

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>OSCEOLA</div> <div>CITY OF OSCEOLA, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16202000200000</div> <div>City of Osceola</div> <div>115 N Fillmore</div> <div>Osceola, IA 50213</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,485,444		2,485,444	2,364,240
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,485,444		2,485,444	2,364,240
Delinquent property taxes		0		0	20,913
TIF revenues		587,337		587,337	574,549
Other city taxes		2,320,500	0	2,320,500	2,116,334
Licenses and permits		89,559	0	89,559	69,500
Use of money and property		58,302	265,398	323,700	25,000
Intergovernmental		2,265,557	0	2,265,557	2,997,588
Charges for fees and service		630,637	4,424,945	5,055,582	3,853,488
Special assessments		0	0	0	
Miscellaneous		418,598	131,015	549,613	99,000
Other financing sources		1,660,258	0	1,660,258	1,967,613
Total revenues and other sources		10,516,192	4,821,358	15,337,550	14,088,225
Expenditures and Other Financing Uses					
Public safety		1,198,302	0	1,198,302	1,225,500
Public works		1,343,162	0	1,343,162	1,374,984
Health and social services		0	0	0	
Culture and recreation		813,068	0	813,068	855,601
Community and economic development		1,512,821	0	1,512,821	1,314,411
General government		682,900	0	682,900	614,120
Debt service		4,501,530	0	4,501,530	1,454,363
Capital projects		2,557,642	0	2,557,642	2,349,578
Total governmental activities expenditures		12,609,425	0	12,609,425	9,188,557
Business type activities		0	4,860,086	4,860,086	3,261,340
Total ALL expenditures		12,609,425	4,860,086	17,469,511	12,449,897
Other financing uses, including transfers out		1,588,913	71,345	1,660,258	1,967,613
Total ALL expenditures/And other financing uses		14,198,338	4,931,431	19,129,769	14,417,510
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-3,682,146	-110,073	-3,792,219	-329,285
Beginning fund balance July 1, 2014		6,095,131	1,129,777	7,224,908	
Ending fund balance June 30, 2015		2,412,985	1,019,704	3,432,689	-329,285
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 8,247,000	Other long-term debt	\$ 116,253	
Revenue debt		\$ 6,019,000	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 12,347,938
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Ty Wheeler		Telephone →	Area Code 641	Number 342-2377	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF OSCEOLA							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	1,527,430	85,595			872,419		2,485,444			2,485,444	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,527,430	85,595			872,419	0	2,485,444		T01	2,485,444	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	1,527,430	85,595			872,419	0	2,485,444			2,485,444	6					
7	TIF revenues			587,337				587,337		T01	587,337	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes	7,683						7,683		T15	7,683	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax	1,155,591						1,155,591		C30	1,155,591	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax	291,141						291,141		T19	291,141	13					
14	Hotel/motel tax		866,085					866,085		T09	866,085	14					
15	TOTAL OTHER CITY TAXES	1,454,415	866,085	0	0	0	0	2,320,500	0		2,320,500	15					
16	Section B - LICENSES AND PERMITS	89,559						89,559		T29	89,559	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	9,068	1,356		1,989			12,413	705	U20	13,118	18					
19	Rents and royalties	45,889						45,889	264,693	U40	310,582	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	54,957	1,356	0	1,989	0	0	58,302	265,398		323,700	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	24,969				77,100		102,069		B89	102,069	27					
28	Community development block grants					767,948		767,948		B50	767,948	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32	Federal Aviation Administration					709,465		709,465			709,465	32					
33	Total Federal grants and reimbursements	24,969	0	0	0	1,554,513	0	1,579,482	0		1,579,482	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSCEOLA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		512,530					512,530		C46	512,530	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	11,702						11,702		C89	11,702	49				
50	Iowa Department of Transportation					141,653		141,653		C89	141,653	50				
51	Iowa Department of Natural Resources					20,190		20,190		C89	20,190	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	11,702	512,530	0	0	161,843	0	686,075	0		686,075	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	36,671	512,530	0	0	1,716,356	0	2,265,557	0		2,265,557	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,138,054	A91	3,138,054	73				
74	Sewer							0	1,286,891	A8Ø	1,286,891	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	63,231						63,231		AØ1	63,231	78				
79	Landfill/garbage	383,544						383,544		A81	383,544	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSCEOLA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	22,410						22,410		A03	22,410	98				
99	Library charges	18,240						18,240		A89	18,240	99				
100	Park, recreation, and cultural charges	85,137						85,137		A61	85,137	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Mow/Snow/Township Fire	58,075						58,075			58,075	103				
104	TOTAL CHARGES FOR SERVICE	630,637	0	0	0	0	0	630,637	4,424,945		5,055,582	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	81,710	7,572			235,103		324,385		U99	324,385	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	24,243						24,243		U30	24,243	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds/Reimbursements	30,604	4,355					34,959	55,191		90,150	114				
115	Insurance Reimbursement	22,088						22,088			22,088	115				
116	Concessions	12,923						12,923			12,923	116				
117	Sales Tax Collected							0	57,824		57,824	117				
118	Customer Deposits							0	18,000		18,000	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	171,568	11,927	0	0	235,103	0	418,598	131,015		549,613	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSCEOLA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,965,237	1,477,493	587,337	874,408	1,951,459	0	8,855,934	4,821,358		13,677,292	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	50,105	602,793		21,240	157,740		831,878			831,878	127				
128	Internal TIF loans and transfers in				574,005	254,375		828,380			828,380	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	50,105	602,793	0	595,245	412,115	0	1,660,258	0		1,660,258	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,015,342	2,080,286	587,337	1,469,653	2,363,574	0	10,516,192	4,821,358		15,337,550	132				
133												133				
134	Beginning fund balance July 1, 2014	1,247,930	417,330	669,752	3,042,671	612,427	105,021	6,095,131	1,129,777		7,224,908	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,263,272	2,497,616	1,257,089	4,512,324	2,976,001	105,021	16,611,323	5,951,135		22,562,458	136				
137												137				
138												138				
139												139				
140												140				
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158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF OSCEOLA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	728,623	220,177					948,800		E62	948,800	2
3	Purchase of land and equipment	99,474						99,474		G62	99,474	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	87,620						87,620		E24	87,620	13
14	Purchase of land and equipment	62,408						62,408		G24	62,408	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	978,125	220,177	0	0	0	0	1,198,302			1,198,302	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		593,984					593,984		E44	593,984	42
43	Purchase of land and equipment		82,236					82,236		G44	82,236	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	52,882						52,882		E44	52,882	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		23,698					23,698		E44	23,698	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	96,525						96,525		E01	96,525	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	393,487						393,487		E81	393,487	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	100,350						100,350		E89	100,350	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	643,244	699,918	0	0	0	0	1,343,162			1,343,162	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF OSCEOLA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF OSCEOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	158,297	45,660					203,957		E52	203,957	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	254,524	45,933					300,457		E61	300,457	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	101,735	4,145					105,880		E61	105,880	130
131	Purchase of land and equipment	6,984						6,984		G61	6,984	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	118,013	28,856					146,869		E03	146,869	133
134	Purchase of land and equipment	36,230						36,230		G03	36,230	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	12,691						12,691		E61	12,691	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	688,474	124,594	0	0	0	0	813,068			813,068	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	26,850						26,850		E89	26,850	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	104,380	28,043					132,423		E29	132,423	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	258,329	866,085					1,124,414		E89	1,124,414	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			229,134				229,134		E89	229,134	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	389,559	894,128	229,134	0	0	0	1,512,821			1,512,821	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OSCEOLA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,762	1,640					13,402		E29	13,402	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	81,782	13,398					95,180		E23	95,180	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,155						2,155		E89	2,155	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	66,006						66,006		E25	66,006	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	291,580	54,374					345,954		E31	345,954	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	160,203						160,203		E89	160,203	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	613,488	69,412	0	0	0	0	682,900			682,900	176
177	Section G — DEBT SERVICE				4,501,530			4,501,530			4,501,530	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	4,501,530	0	0	4,501,530			4,501,530	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport/Roads/Buildings/Sewers					2,557,642		2,557,642			2,557,642	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,557,642	0	2,557,642			2,557,642	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,557,642	0	2,557,642			2,557,642	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,312,890	2,008,229	229,134	4,501,530	2,557,642	0	12,609,425			12,609,425	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF OSCEOLA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,091,092	E91	3,091,092	198
199	Purchase of land and equipment									G91	0	199
200	Construction								350,602	F91	350,602	200
201	Sewer and sewage disposal — Current operation								726,826	E80	726,826	201
202	Purchase of land and equipment									G80	0	202
203	Construction								133,983	F80	133,983	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF OSCEOLA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								557,583		557,583	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,860,086		4,860,086	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,312,890	2,008,229	229,134	4,501,530	2,557,642	0	12,609,425	4,860,086		17,469,511	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	760,533						760,533	71,345		831,878	255
256	Internal TIF loans/repayments and transfers out			828,380				828,380			828,380	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	760,533	0	828,380	0	0	0	1,588,913	71,345		1,660,258	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	4,073,423	2,008,229	1,057,514	4,501,530	2,557,642	0	14,198,338	4,931,431		19,129,769	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable						105,021	105,021			105,021	263
264	Restricted	104,804	489,387	199,575	10,794	418,359		1,222,919			1,222,919	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,085,045						1,085,045			1,085,045	267
268	Total Governmental	1,189,849	489,387	199,575	10,794	418,359	105,021	2,412,985			2,412,985	268
269	Proprietary								1,019,704		1,019,704	269
270	Total ending fund balance June 30, 2015	1,189,849	489,387	199,575	10,794	418,359	105,021	2,412,985	1,019,704		3,432,689	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,263,272	2,497,616	1,257,089	4,512,324	2,976,001	105,021	16,611,323	5,951,135		22,562,458	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF OSCEOLA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
200 \$	2,066,775

Total salaries and wages paid.....

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 2,129,000	29U \$	39U \$ 210,000	49U \$	49U \$	49U \$ 1,919,000	49U \$	191 \$ 37,258
2. Sewer utility	19U 4,300,000	29U	39U 200,000	49U	49U	49U 4,100,000	49U	189 104,504
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Capital Leases	19U 17,425	29U 140,061	39U 41,233	49U	49U	49U	49U 116,253	189 1,943
11. General Obligation Debt	19U 12,387,600	29U	39U 4,140,600	49U 8,247,000	49U	49U	49U	189 359,056
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	18,834,025	140,061	4,591,833	8,247,000	0	6,019,000	116,253	502,761

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2014	61V \$
Outstanding as of JUNE 30, 2015	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	246,958,761	x .05 = \$	12,347,938

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 35,221	\$ 418,359		2,999,932	3,453,512

REMARKS

V98

The beginning cash balance was adjusted to agree to the actual numbers at July 1, 2014.

Continued on next page

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